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No. 7.

Examination of Mr. W. Mackenzie, taken by a Committee of the Trustees of the Linen and Hempen Manufactures, appointed to take into consideration the 36th Report of the Commissioners of Accounts at a Meeting of the said Committee held on Saturday the 7th of July, 1810.

Q. Have you read the 36th Report of the Commissioners of Accounts, or that part which states that sundry sums have been disallowed by them in the accounts of this board, as duplicate payments for looms granted to female weavers?

A. I have.

Q. You have kept Mr. Duffin's books for some time past?

A. I have.

Q. Explain what you know of those duplicate payments?

A. Some time in the month of May, 1808, on looking into Mr. Duffin's linen board cash book, which I hold in my hand, I found that there was a deficiency of receipt from the linen board, compared with the expenditure, and therefore a balance due to Mr. Duffin.

Q. Have you any recollection of its amount?

A. No, I have not—I mean there appeared a general deficiency of fund belonging to the board, to answer the demands of the board, and I thereupon requested Mr. Duffin to look into his account in order to ascertain the cause of that deficiency, and with the assistance of Mr. Peebles during an investigation of three days, it appeared to them; that there were several receipts of loom-makers wanting, by which I mean to say that he had paid for several looms of which he had not received the money from the board.

Q. When did that investigation take place?

A. I have said some time in the month of May, 1808, or the early part of that year.

Q. Is there any thing in that book kept by you, which will account for Mr. Duf-

fin's supposing that the looms disallowed by the commissioners of Account were not paid in the former year?

A. The book being a general Cash account of the miscellaneous receipts and payments of Mr. Duffin, on account of the board, not a ledger, is not calculated to afford an answer to that question.

Q. Was that book intended for the use of the board, or do you consider it a private account book of Mr. Duffin's?

A. A private account book of Mr. Duffin's.

Q. Does that book contain the receipts of Mr. Duffin as well as his payments?

A. I believe it does.

Q. Does it appear from that book that Mr. Duffin was overpaid at foot of his account with the board, respecting looms for female weavers when he received the amount of the duplicate receipts?

A. It does not appear from the first view of this book, whether he was overpaid or not, but were its contents posted in a ledger, such ledger must necessarily shew it.

Q. Have you heard from Mr. Duffin or from Mr. Peebles, what course they took to discover the cause of the deficiency?

A. I have.

Q. Explain it?

A. They took out all payments and all receipts on account of looms, and formed them into a Dr. and Cr. account, the result of which account seemed to show that five loom-maker's receipts were wanting—I believe that that account is still in existence.

Q. Did you see that account?

A. I did.

Q. Does that book contain all the receipts of Mr. Duffin, for the year 1807?

A. This book begins 1st of May, 1807.

Q. Is it a continuation of any former book kept on the same principle?

A. Yes it is—the former book I suppose is in Mr. Duffin's office.

To be Continued.

DOMESTIC OCCURRENCES.

ULSTER DEATHS.

On the 14th instant, in the prime of life, Charles Bowden, esq. surgeon to the county of Down infirmary. It seems to be considered as one of the privileges of BELFAST MAG. NO. XXVI.

friendship to speak of recently departed merit in terms of hyperbolical praise—The present occasion does not call for the exercise of that privilege. If we speak of Mr. Bowden as we ought, truth is panegy—
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ric, and a correct statement of his character will amount to a just eulogium. His high professional reputation was the reward of very eminent qualifications. Of his surgical skill, the public appear to have formed a very proper and unexaggerated estimate; and it is to his honour, and was certainly to their advantage, that he did not suffer his mind to be drawn aside by speculative studies, or towards collateral branches of science, but applied its undivided energies to the study of surgery alone. Thus he cultivated with an ardent and lively zeal, the fruit of which was the unbounded confidence of an extensive circle of friends. It is no more than simple justice to say that the value of his professional skill was greatly enhanced by manners the most gentle and unassuming, by a mild and patient temper, and by dispositions of great kindness, humanity, and benevolence. It has sometimes been insinuated that professional men have condescended to wear an artificial character,

to be used as an instrument for the promotion of selfish purposes, and that in the pursuit of fame and fortune, they have, in some instances, trusted more to a dexterous use of the weaknesses, the caprices, and the humours of the human character, than to a knowledge of diseases, or an acquaintance with remedies. But all who knew Mr. Bowden will acknowledge, that he was an ingenuous man, untainted by affectation, and that he enjoyed from nature an original and constitutional aptitude for converting acquaintance into attachment, and casual knowledge into durable friendship. Let all those who are desirous of attaining the heights of professional eminence, make it their chief object to cultivate his virtues, and to rival his skill.

Of a pulmonary dechne, Mr. Felix O'Neil, formerly a reputable teacher in this town. a man whose excellent qualities endeared him to many, in whose remembrance he still lives.

AGRICULTURAL REPORT.

From August 20, till September 20.

Since last report the weather has in general been fine, and a considerable part of the crops cut down, oats have been observed to ripen very unequally this season, and the farmers have experienced some difficulty in determining on the most proper time to reap it, so as to avoid the loss of the ripe grain by waiting for the green, this inequality has probably been occasioned by the long continuance of dry weather in the latter part of Spring, which retarded the growth of such part of the seed as lay nearest the surface, and which did not recover until the rain came on long afterwards.

It is a favourable circumstance that the weather has been so extremely fine, and seems likely to continue so, as it will allow the late crops to come to a maturity which they would not have attained had the season proved either wet or cold.

The late crops of potatoes have been much improved by the warmth and dryness of the weather, and will probably turn out better than their appearance at one period gave reason to expect.

The quality of the oats seems generally good, and although in some districts there is certainly a great deficiency, yet upon the whole we may venture to pronounce it a fair average crop.

The blast or smut in wheat does not now appear as extensive as the fear of the farmer at first suggested, the quality is good, and we may hope for a supply of better flour than last year's crop afforded.

COMMERCIAL REPORT.

LITTLE now remains to be added to the full detail of our commercial situation given in our two last reports. There is no amendment, but habit is reconciling us to our state. The power of habit has strong influence on the human mind, for by long contemplating an object, it loses much of its power of inspiring dread. Thus without any improvement, the state of trade, the weight of taxes, and the loss of public credit may appear more tolerable.

The means of making out a living are becoming increasingly difficult to all classes of the community, except to rich capitalists, or to those who in one shape, or another are connected with land. The rise on it, and on all articles of its produce assists to